

# Multiple Agency Fiscal Note Summary

<b>Bill Number:</b> 5091 E 2S SB	<b>Title:</b> Special education funding
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## Estimated Cash Receipts

Agency Name	2019-21		2021-23		2023-25	
	GF- State	Total	GF- State	Total	GF- State	Total
Office of State Auditor	0	8,100	0	0	0	0
<b>Total \$</b>	<b>0</b>	<b>8,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Local Gov. Courts						
Loc School dist-SPI		119,968,000		136,395,150		138,266,000
Local Gov. Other						
Local Gov. Total						

## Estimated Operating Expenditures

Agency Name	2019-21			2021-23			2023-25		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Office of State Auditor	.0	0	8,100	.0	0	0	.0	0	0
Superintendent of Public Instruction	.0	119,605,950	119,968,000	.0	135,943,500	136,395,150	.0	137,810,000	138,266,000
<b>Total \$</b>	<b>0.0</b>	<b>119,605,950</b>	<b>119,976,100</b>	<b>0.0</b>	<b>135,943,500</b>	<b>136,395,150</b>	<b>0.0</b>	<b>137,810,000</b>	<b>138,266,000</b>

Local Gov. Courts									
Loc School dist-SPI			119,968,000			136,395,150			138,266,000
Local Gov. Other									
Local Gov. Total									

## Estimated Capital Budget Expenditures

Agency Name	2019-21			2021-23			2023-25		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Office of State Auditor	.0	0	0	.0	0	0	.0	0	0
Superintendent of Public Instruction	.0	0	0	.0	0	0	.0	0	0
<b>Total \$</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>

## Estimated Capital Budget Breakout

NONE

<b>Prepared by:</b> Cynthia Hollimon, OFM	<b>Phone:</b> (360) 902-0562	<b>Date Published:</b> Final 3/19/2019
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# Individual State Agency Fiscal Note

<b>Bill Number:</b> 5091 E 2S SB	<b>Title:</b> Special education funding	<b>Agency:</b> 095-Office of State Auditor
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## Part I: Estimates

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No Fiscal Impact

### Estimated Cash Receipts to:

ACCOUNT	FY 2020	FY 2021	2019-21	2021-23	2023-25
Municipal Revolving Account-Non-Appropriated 413-6		8,100	8,100		
<b>Total \$</b>		8,100	8,100		

### Estimated Operating Expenditures from:

	FY 2020	FY 2021	2019-21	2021-23	2023-25
FTE Staff Years	0.0	0.1	0.0	0.0	0.0
<b>Account</b>					
Municipal Revolving Account-Non-Appropriated 413-6	0	8,100	8,100	0	0
<b>Total \$</b>	0	8,100	8,100	0	0

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

☐

If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.

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If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).

☐

Capital budget impact, complete Part IV.

☐

Requires new rule making, complete Part V.

Legislative Contact: Jeffrey Naas	Phone: 360-786-7708	Date: 03/11/2019
Agency Preparation: Janel Roper	Phone: 360-725-5600	Date: 03/19/2019
Agency Approval: Janel Roper	Phone: 360-725-5600	Date: 03/19/2019
OFM Review: Ramona Nabors	Phone: (360) 902-0547	Date: 03/19/2019

## Part II: Narrative Explanation

### II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Briefly describe by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency.

Section 5 (4) (a) Requires the state auditor to conduct a financial or accountability audit of school districts by June 1, 2020 for the 2018-19 school year to include special education revenues and sources of those revenues by school district and special education expenditures by object by school district. This information must be submitted to the legislature by December 1, 2020.

### II. B - Cash receipts Impact

Briefly describe and quantify the cash receipts impact of the legislation on the responding agency; identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources. Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explain how workload assumptions translate into estimates. Distinguish between one time and ongoing functions.

Since the bill didn't specify a funding source we assume that cash receipts will be collected into the Municipal Revolving Account which is consistent with local government financial and accountability work.

### II. C - Expenditures

Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived. Explain how workload assumptions translate into cost estimates. Distinguish between one time and ongoing functions.

Our internal IT Audit team would develop a query to include revenues, sources of revenues as well as expenditures by object. Our School Programs team would develop this data into the final report. We estimate approximately 81 hours of work involved.

## Part III: Expenditure Detail

### III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2020	FY 2021	2019-21	2021-23	2023-25
413-6	Municipal Revolving Account	Non-Appropriated	0	8,100	8,100	0	0
Total \$			0	8,100	8,100	0	0

### III. B - Expenditures by Object Or Purpose

	FY 2020	FY 2021	2019-21	2021-23	2023-25
FTE Staff Years		0.1	0.0		
A-Salaries and Wages		5,388	5,388		
B-Employee Benefits		1,965	1,965		
C-Professional Service Contracts					
E-Goods and Other Services		747	747		
G-Travel					
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services					
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
Total \$	0	8,100	8,100	0	0

**III. C - Operating FTE Detail:** *List FTEs by classification and corresponding annual compensation. Totals need to agree with total FTEs in Part I and Part IIIA*

Job Classification	Salary	FY 2020	FY 2021	2019-21	2021-23	2023-25
Admn/Clerical/Mgmt	68,200		0.0	0.0		
Audit staff	83,556		0.0	0.0		
<b>Total FTEs</b>			0.1	0.0		0.0

**Part IV: Capital Budget Impact**

NONE

**Part V: New Rule Making Required**

*Identify provisions of the measure that require the agency to adopt new administrative rules or repeal/revise existing rules.*

# Individual State Agency Fiscal Note

Revised

<b>Bill Number:</b> 5091 E 2S SB	<b>Title:</b> Special education funding	<b>Agency:</b> 350-Superintendent of Public Instruction
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## Part I: Estimates

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No Fiscal Impact

### Estimated Cash Receipts to:

NONE

### Estimated Operating Expenditures from:

	FY 2020	FY 2021	2019-21	2021-23	2023-25
<b>Account</b>					
General Fund-State 001-1	53,606,750	65,999,200	119,605,950	135,943,500	137,810,000
WA Opportunity Pathways Account-State 17f-1	147,250	214,800	362,050	451,650	456,000
<b>Total \$</b>	<b>53,754,000</b>	<b>66,214,000</b>	<b>119,968,000</b>	<b>136,395,150</b>	<b>138,266,000</b>

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

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If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.

☐

If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).

☐

Capital budget impact, complete Part IV.

☐

Requires new rule making, complete Part V.

<b>Legislative Contact:</b> Jeffrey Naas	<b>Phone:</b> 360-786-7708	<b>Date:</b> 03/11/2019
<b>Agency Preparation:</b> Michelle Matakas	<b>Phone:</b> 360 725-6019	<b>Date:</b> 03/14/2019
<b>Agency Approval:</b> TJ Kelly	<b>Phone:</b> 360 725-6301	<b>Date:</b> 03/14/2019
<b>OFM Review:</b> Cynthia Hollimon	<b>Phone:</b> (360) 902-0562	<b>Date:</b> 03/14/2019

## Part II: Narrative Explanation

### II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

*Briefly describe by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency.*

REVISION: E2SSB modifies section 5 SAO reporting and adds institutional education enrollment to the section 4 special education formula.

Substitute Bill updates language in section 2(5) to read: Federal special education allocations MAY BE used to provide professional development to classified and certificated staff. Revisions have no fiscal impact to original note.

Section 1 States it is the legislature intent for the state to fund districts at the current funding structure with enhancements and collect data to see if an alternate funding structure may be necessary.

Section 2(1) of the bill limits safety net awards to state funding only. Removal of subsection (1)(b) eliminates requirement that superintendent expends all available federal discretionary funds to meet the needs of safety net.

Section 2(2)(a) directs committee to consider demonstration of fiscal need when all legitimate expenditures for special education exceed all available revenues from state basic education formulas when determining awards.

Section 2(2)(d) Modifies language, 'services for eligible students' to 'students eligible for special education'.

Section 2(2)(e) Modifies language, 'individual special education' student to students 'with disabilities under the individuals with disabilities act'.

Section 2(2)(g) Modifies language, 'individual special education' students to students 'with disabilities under the individuals with disabilities act' and specifies 'secondary' program of education.

Section 2(2)(k) Determines the average per pupil expenditures to be calculated using prior year special education expenditures differentiated by salary factor tier, starting in 2019-20.

Section 2(6) Removes federal funding from the safety net appropriations beginning in fiscal year 2020, thereby eliminating the federal expenditure ratio requirement (i.e., threshold).

Section 3(2) OSPI shall calculate each school district's professional learning allocation as separate from salaries and benefits as specified in RCW 28A.150.410.

Section 3(5) Appropriations for newly funded professional learning days may be used to include federal special education allocations.

Section 4(2)(b) Changes the district's special education multiplier from 0.9609 to 1.0.

Section 4(2)(c) Adds Institutional Education Special Education FTE to the district special education formula.

Section 4(4) States that districts must distribute the allocation provided under subsection 2(c) of this section to the institutional program that generates the funding.

Section 5 The state auditor (SAO) must conduct a financial or accountability audit of each school district by June 1, 2020 for the 2018-19 school year to include a review of SpEd revenues and sources of those revenues and expenditures and object of those expenditures. Data must be submitted to the education committees by December 1, 2020.

**II. B - Cash receipts Impact**

*Briefly describe and quantify the cash receipts impact of the legislation on the responding agency, identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources. Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explain how workload assumptions translate into estimates. Distinguish between one time and ongoing functions.*

none

**II. C - Expenditures**

*Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived. Explain how workload assumptions translate into cost estimates. Distinguish between one time and ongoing functions.*

For purposes of costing this bill, OSPI used school year 2017-18 safety net awards and SY 2017-18 Special Education expenditures. OSPI assumed safety net will continue to be calculated using a threshold of 2.7 times average per pupil expenditures (APPE). Costs are inflated each year by safety net’s rolling three year rolling average increase and caseload assumptions. See attached table 1 for impact of change to state funds with removal of federal funding (section 1-3).

See attached Table 2 for the 6 year impact to the special education multiplier enhancement moving from 0.9609 to 1.0.

For costing purposes, OSPI assumes an estimated 35% of institutional education students would need funding enhancement for special needs. Each of these students would generate an additional allocation of approximately \$8,973 per FTE in SY 2019-20 at a 1.0 SpEd BEA multiplier. Please see attached table 2 for the 6 year impact.

**Part III: Expenditure Detail**

**III. A - Operating Budget Expenditures**

Account	Account Title	Type	FY 2020	FY 2021	2019-21	2021-23	2023-25
001-1	General Fund	State	53,606,750	65,999,200	119,605,950	135,943,500	137,810,000
17f-1	WA Opportunity Pathways Account	State	147,250	214,800	362,050	451,650	456,000
Total \$			53,754,000	66,214,000	119,968,000	136,395,150	138,266,000

**III. B - Expenditures by Object Or Purpose**

	FY 2020	FY 2021	2019-21	2021-23	2023-25
FTE Staff Years					
A-Salaries and Wages					
B-Employee Benefits					
C-Professional Service Contracts					
E-Goods and Other Services					
G-Travel					
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services	53,754,000	66,214,000	119,968,000	136,395,150	138,266,000
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
Total \$	53,754,000	66,214,000	119,968,000	136,395,150	138,266,000

**Part IV: Capital Budget Impact**

NONE

**Part V: New Rule Making Required**

*Identify provisions of the measure that require the agency to adopt new administrative rules or repeal/revise existing rules.*



**Table 1: Differences to Safety Net from Current Law to 2SSB 5091 Section 1-3**

School Year	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
				2%	2%	2%	2%	2%
A. Current Law (State)	\$38,596,459	\$56,220,000	\$69,510,762	\$71,449,611	\$73,433,053	\$75,462,114	\$77,537,844	\$79,661,315
B. Current Law (Federal)	\$14,787,000	\$14,787,000	\$14,787,000	\$14,787,000	\$14,787,000	\$14,787,000	\$14,787,000	\$14,787,000
<b>Total Current Law (A + B)</b>	<b>\$53,383,459</b>	<b>\$71,007,000</b>	<b>\$84,297,762</b>	<b>\$86,236,611</b>	<b>\$88,220,053</b>	<b>\$90,249,114</b>	<b>\$92,324,844</b>	<b>\$94,448,315</b>
C. SB 5091 (State only )	\$53,383,459	\$71,007,000	\$84,297,762	\$86,236,611	\$88,220,053	\$90,249,114	\$92,324,844	\$94,448,315
<b>Change in Total Safety Net Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Change in State Funding (C-A)*</b>	<b>\$14,787,000</b>	<b>\$14,787,000</b>	<b>\$14,787,000</b>	<b>\$14,787,000</b>	<b>\$14,787,000</b>	<b>\$14,787,000</b>	<b>\$14,787,000</b>	<b>\$14,787,000</b>
*Any federal funding backfilled by these additional state dollars will still be distributed to districts as federal special education funding.								
	<b>Fiscal Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
	SB 5091	\$0	\$14,787,000	\$14,787,000	\$14,787,000	\$14,787,000	\$14,787,000	\$14,787,000
	<b>Biennium</b>	\$14,787,000		\$29,574,000		\$29,574,000		

**Table 2 - 2SSB 5091 Safety Net and Special Education Multiplier Section 1-4**

School Year	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Safety Net (increase to State funding)	\$ 14,787,000	\$ 14,787,000	\$ 14,787,000	\$ 14,787,000	\$ 14,787,000	\$ 14,787,000
Special Education Multiplier	\$ 47,250,000	\$ 48,671,000	\$ 49,919,000	\$ 51,162,000	\$ 51,162,000	\$ 51,162,000
Institutional Education Multiplier	\$ 3,030,000	\$ 3,089,000	\$ 3,138,000	\$ 3,184,000	\$ 3,184,000	\$ 3,184,000
<b>Total School Year</b>	<b>\$ 65,067,000</b>	<b>\$ 66,547,000</b>	<b>\$ 67,844,000</b>	<b>\$ 69,133,000</b>	<b>\$ 69,133,000</b>	<b>\$ 69,133,000</b>
General Fund	\$ 64,877,000	\$ 66,325,000	\$ 67,619,000	\$ 68,905,000	\$ 68,905,000	\$ 68,905,000
Opportunities Pathway	\$ 190,000	\$ 222,000	\$ 225,000	\$ 228,000	\$ 228,000	\$ 228,000
<b>Fiscal Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
General Fund	\$ 53,606,750	\$ 65,999,200	\$ 67,327,850	\$ 68,615,650	\$ 68,905,000	\$ 68,905,000
Opportunities Pathway	\$ 147,250	\$ 214,800	\$ 224,325	\$ 227,325	\$ 228,000	\$ 228,000
<b>Total Fiscal Year</b>	<b>\$ 53,754,000</b>	<b>\$ 66,214,000</b>	<b>\$ 67,552,175</b>	<b>\$ 68,842,975</b>	<b>\$ 69,133,000</b>	<b>\$ 69,133,000</b>
<b>Biennium</b>	<b>2019-21</b>		<b>2021-23</b>		<b>2023-25</b>	
<b>Total Biennium</b>	<b>\$ 119,968,000</b>		<b>\$ 136,395,150</b>		<b>\$ 138,266,000</b>	

# Individual State Agency Fiscal Note

Revised

<b>Bill Number:</b> 5091 E 2S SB	<b>Title:</b> Special education funding	<b>Agency:</b> SDF-School District Fiscal Note - SPI
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## Part I: Estimates

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No Fiscal Impact

### Estimated Cash Receipts to:

ACCOUNT	FY 2020	FY 2021	2019-21	2021-23	2023-25
School District Local-Private/Local New-7	53,754,000	66,214,000	119,968,000	136,395,150	138,266,000
<b>Total \$</b>	53,754,000	66,214,000	119,968,000	136,395,150	138,266,000

### Estimated Operating Expenditures from:

	FY 2020	FY 2021	2019-21	2021-23	2023-25
<b>Account</b>					
School District Local-Private/Local NEW-7	53,754,000	66,214,000	119,968,000	136,395,150	138,266,000
<b>Total \$</b>	53,754,000	66,214,000	119,968,000	136,395,150	138,266,000

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

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If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).

☐

Capital budget impact, complete Part IV.

☐

Requires new rule making, complete Part V.

Legislative Contact: Jeffrey Naas	Phone: 360-786-7708	Date: 03/11/2019
Agency Preparation: Michelle Matakas	Phone: 360 725-6019	Date: 03/14/2019
Agency Approval: TJ Kelly	Phone: (360) 725-6301	Date: 03/14/2019
OFM Review: Cynthia Hollimon	Phone: (360) 902-0562	Date: 03/15/2019

## Part II: Narrative Explanation

### II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

*Briefly describe by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency.*

REVISION: E2SSB modifies section 5 SAO reporting and adds institutional education enrollment to the section 4 special education formula.

Substitute Bill updates language in section 2(5) to read: Federal special education allocations MAY BE used to provide professional development to classified and certificated staff. Revisions have no fiscal impact to original note.

Section 1 States it is the legislature intent for the state to fund districts at the current funding structure with enhancements and collect data to see if an alternate funding structure may be necessary.

Section 2(1) of the bill limits safety net awards to state funding only. Removal of subsection (1)(b) eliminates requirement that superintendent expends all available federal discretionary funds to meet the needs of safety net.

Section 2(2)(a) directs committee to consider demonstration of fiscal need when all legitimate expenditures for special education exceed all available revenues from state basic education formulas when determining awards.

Section 2(2)(d) Modifies language, 'services for eligible students' to 'students eligible for special education'.

Section 2(2)(e) Modifies language, 'individual special education' student to students 'with disabilities under the individuals with disabilities act'.

Section 2(2)(g) Modifies language, 'individual special education' students to students 'with disabilities under the individuals with disabilities act' and specifies 'secondary' program of education.

Section 2(2)(k) Determines the average per pupil expenditures to be calculated using prior year special education expenditures differentiated by salary factor tier, starting in 2019-20.

Section 2(6) Removes federal funding from the safety net appropriations beginning in fiscal year 2020, thereby eliminating the federal expenditure ratio requirement (i.e., threshold).

Section 3(2) OSPI shall calculate each school district's professional learning allocation as separate from salaries and benefits as specified in RCW 28A.150.410.

Section 3(5) Appropriations for newly funded professional learning days may be used to include federal special education allocations.

Section 4(2)(b) Changes the district's special education multiplier from 0.9609 to 1.0.

Section 4(2)(c) Adds Institutional Education Special Education FTE to the district special education formula.

Section 4(4) States that districts must distribute the allocation provided under subsection 2(c) of this section to the institutional program that generates the funding.

Section 5 The state auditor (SAO) must conduct a financial or accountability audit of each school district by June 1, 2020 for the 2018-19 school year to include a review of SpEd revenues and sources of those revenues and expenditures and object of those expenditures. Data must be submitted to the education committees by December 1, 2020.

**II. B - Cash receipts Impact**

*Briefly describe and quantify the cash receipts impact of the legislation on the responding agency, identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources. Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explain how workload assumptions translate into estimates. Distinguish between one time and ongoing functions.*

School district cash receipts will equal state expenditures. For detail on changes in revenue, see the state expenditure narrative.

**II. C - Expenditures**

*Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived. Explain how workload assumptions translate into cost estimates. Distinguish between one time and ongoing functions.*

District expenditures will equal revenue.

**Part III: Expenditure Detail**

**III. A - Operating Budget Expenditures**

Account	Account Title	Type	FY 2020	FY 2021	2019-21	2021-23	2023-25
NEW-7	School District Local	Private/Local	53,754,000	66,214,000	119,968,000	136,395,150	138,266,000
Total \$			53,754,000	66,214,000	119,968,000	136,395,150	138,266,000

**III. B - Expenditures by Object Or Purpose**

	FY 2020	FY 2021	2019-21	2021-23	2023-25
FTE Staff Years					
A-Salaries and Wages					
B-Employee Benefits					
C-Professional Service Contracts					
E-Goods and Other Services					
G-Travel					
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services	53,754,000	66,214,000	119,968,000	136,395,150	138,266,000
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
Total \$	53,754,000	66,214,000	119,968,000	136,395,150	138,266,000

**Part IV: Capital Budget Impact**

NONE

**Part V: New Rule Making Required**

*Identify provisions of the measure that require the agency to adopt new administrative rules or repeal/revise existing rules.*

**Table 1: Differences to Safety Net from Current Law to 2SSB 5091 Section 1-3**

School Year	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
				2%	2%	2%	2%	2%
A. Current Law (State)	\$38,596,459	\$56,220,000	\$69,510,762	\$71,449,611	\$73,433,053	\$75,462,114	\$77,537,844	\$79,661,315
B. Current Law (Federal)	\$14,787,000	\$14,787,000	\$14,787,000	\$14,787,000	\$14,787,000	\$14,787,000	\$14,787,000	\$14,787,000
<b>Total Current Law (A + B)</b>	<b>\$53,383,459</b>	<b>\$71,007,000</b>	<b>\$84,297,762</b>	<b>\$86,236,611</b>	<b>\$88,220,053</b>	<b>\$90,249,114</b>	<b>\$92,324,844</b>	<b>\$94,448,315</b>
C. SB 5091 (State only )	\$53,383,459	\$71,007,000	\$84,297,762	\$86,236,611	\$88,220,053	\$90,249,114	\$92,324,844	\$94,448,315
<b>Change in Total Safety Net Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Change in State Funding (C-A)*</b>	<b>\$14,787,000</b>	<b>\$14,787,000</b>	<b>\$14,787,000</b>	<b>\$14,787,000</b>	<b>\$14,787,000</b>	<b>\$14,787,000</b>	<b>\$14,787,000</b>	<b>\$14,787,000</b>
*Any federal funding backfilled by these additional state dollars will still be distributed to districts as federal special education funding.								
	<b>Fiscal Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
	SB 5091	\$0	\$14,787,000	\$14,787,000	\$14,787,000	\$14,787,000	\$14,787,000	\$14,787,000
	<b>Biennium</b>	\$14,787,000		\$29,574,000		\$29,574,000		

**Table 2 - 2SSB 5091 Safety Net and Special Education Multiplier Section 1-4**

School Year	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Safety Net (increase to State funding)	\$ 14,787,000	\$ 14,787,000	\$ 14,787,000	\$ 14,787,000	\$ 14,787,000	\$ 14,787,000
Special Education Multiplier	\$ 47,250,000	\$ 48,671,000	\$ 49,919,000	\$ 51,162,000	\$ 51,162,000	\$ 51,162,000
Institutional Education Multiplier	\$ 3,030,000	\$ 3,089,000	\$ 3,138,000	\$ 3,184,000	\$ 3,184,000	\$ 3,184,000
<b>Total School Year</b>	<b>\$ 65,067,000</b>	<b>\$ 66,547,000</b>	<b>\$ 67,844,000</b>	<b>\$ 69,133,000</b>	<b>\$ 69,133,000</b>	<b>\$ 69,133,000</b>
General Fund	\$ 64,877,000	\$ 66,325,000	\$ 67,619,000	\$ 68,905,000	\$ 68,905,000	\$ 68,905,000
Opportunities Pathway	\$ 190,000	\$ 222,000	\$ 225,000	\$ 228,000	\$ 228,000	\$ 228,000
<b>Fiscal Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
General Fund	\$ 53,606,750	\$ 65,999,200	\$ 67,327,850	\$ 68,615,650	\$ 68,905,000	\$ 68,905,000
Opportunities Pathway	\$ 147,250	\$ 214,800	\$ 224,325	\$ 227,325	\$ 228,000	\$ 228,000
<b>Total Fiscal Year</b>	<b>\$ 53,754,000</b>	<b>\$ 66,214,000</b>	<b>\$ 67,552,175</b>	<b>\$ 68,842,975</b>	<b>\$ 69,133,000</b>	<b>\$ 69,133,000</b>
<b>Biennium</b>	<b>2019-21</b>		<b>2021-23</b>		<b>2023-25</b>	
<b>Total Biennium</b>	<b>\$ 119,968,000</b>		<b>\$ 136,395,150</b>		<b>\$ 138,266,000</b>	